

OFFICE OF AUDITS & ADVISORY SERVICES



AUDIT OF THE DEPARTMENT OF PUBLIC WORKS CAPITAL IMPROVEMENT PROGRAM

FINAL AUDIT REPORT

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October 5, 2010

TO: Richard E. Crompton, Director
Department of Public Works

Winston McColl, Director
Department of Purchasing and Contracting

FROM: James L. Pelletier
Chief of Audits

FINAL REPORT: AUDIT OF THE DEPARTMENT OF PUBLIC WORKS CAPITAL IMPROVEMENT PROGRAM

Enclosed is our report on the audit of the Department of Public Works Capital Improvement Program. We have reviewed your responses to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Yuki Matsuura at (858) 495-5659.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

AUD:YM:aps

Enclosure

- c: Chandra Wallar, Deputy Chief Administrative Officer, Land Use and Environment Group
Mikel Haas, Chief Administrative Officer, Community Services Group
Donald F. Steuer, Chief Financial Officer
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Kathleen Flannery, Group Finance Director, Land Use and Environment Group
Kaye Hobson, Group Finance Director, Community Services Group

INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) completed an audit of the Department of Public Works (DPW) Capital Improvement Program (CIP). The objective of the audit was to evaluate the effectiveness of internal controls over the CIP's construction contract management process.

Background

The CIP projects provide improvements to infrastructure within the unincorporated areas of the County of San Diego including roads and bridges, flood control facilities, wastewater facilities, and facilities at the eight airports and airstrips owned and operated by the County. The CIP projects are funded from a variety of sources including taxes, fees, and grants that are distributed by various federal, state, and local agencies. The CIP funds are approved annually by the Board of Supervisors (Board) as a Detailed Work Program.

The Construction Engineering (CE) Unit of the DPW Engineering Services Division is responsible for CIP construction contract administration. Table 1 summarizes the Detailed Work Program by fund and includes a breakout for Contracted Services which represents the contracts administered by the CE Unit. The FY 2009-10 Detailed Work Program budget for Contracted Services was \$64.8 million.

Table 1: Detailed Work Program By Fund

Fund	FY 2008-09	FY 2009-10	
	Total	Total	Contracted Services Org #52388
Road Fund*	\$71,826,918	\$71,157,274	\$37,515,590
Airport Enterprise Fund (AEF)*	\$5,327,000	\$21,275,000	\$18,535,000
Sanitation Districts	\$9,270,600	\$10,760,200	\$7,000,000
Flood Control District	\$4,617,500	\$3,098,700	\$609,500
Inactive Waste Site Maintenance	\$2,316,000	\$1,524,000	\$1,150,000
Parks and Recreation	\$2,391,000	\$794,000	-
Total	\$95,749,018	\$108,609,174	\$64,810,090

* The scope of this audit includes the contracts funded by these two funds.

The CE Unit is also responsible for the following controls during the construction phase of all CIP projects:

- Technical Controls - Ensure that the work performed complies with the plans and specifications by conducting quality assurance inspections;
- Fiscal Controls - Ensure that the contractor is compensated accurately and timely for completed work that meets the contract technical requirements; and

- Schedule Controls - Ensure that the contractor completes the work within the allotted time in the contract.

Each CIP contract is assigned to a Senior Engineer, who in turn assigns a Resident Engineer (RE) to monitor the contract.

Audit Scope & Limitations

The audit covered contracts for which construction work was completed after July 1, 2008, and contracts that were active as of May 1, 2010 (see Table 2).

Table 2: Program Overview - FYs 2008-09 and 2009-10

Completed Contracts*	# of Projects	%	Contract \$**	%
All Funding Sources	38	100%	\$102,990,962	100%
FAA	3	8%	\$23,087,855	22%
FHWA	1	3%	\$3,278,967	3%
Active Contracts as of 5/1/10	# of Projects	%	Contract \$**	%
All Funding Sources	20	100%	\$53,966,226	100%
FAA	2	10%	\$8,736,828	16%
FHWA	2	10%	\$8,647,574	16%

* Construction work completed between 7/1/08 and 5/1/10.

** Reflects the original bid amount for completed contracts. For active projects, it also includes the amount of approved change orders.

OAAS further focused on the Road Fund and Airport Enterprise Fund (AEF) contracts, with special attention to contracts funded by the Federal Highway Administration (FHWA) and the Federal Aviation Administration (FAA).

The scope of the audit included the following areas of the construction contract management process:

- Contract Change Order (CCO) process;
- Progress payment and final payment process; and
- Contract closeout process.

Within these areas, OAAS did not evaluate technical controls of the CE Unit, or visit any construction sites or the Materials Lab. Also, some contract job files were being archived at the time of the testing (e.g., McClellan-Palomar Airport and Valley Center Road Phase 2) and were not readily available. For these contracts, only partial testing was performed based on the data available electronically.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

Methodology

OAAS performed the audit using the following methods:

- Mapped key processes to obtain an understanding of the business process;

- Assessed the risks to achieving the unit's key objectives independently and in coordination with CE Unit management;
- Reviewed DPW policies and procedures as well as manuals and guidance provided by the California Department of Transportation (Caltrans) and the FAA;
- Tested a sample of contracts that included the following eight contracts (see Table 3);

Table 3: Contracts Selected for Detail Testing

Contract	PO #	Fund	Original Bid Amount
Viejas Bridge	525685	Road (FHWA)	\$3,278,967
McClellan-Palomar Airport	521115	AEF (FAA)	\$19,955,504
Borrego Valley Airport	521676	AEF (FAA)	\$943,910
Gillespie Field Airport	521673	AEF (FAA)	\$2,188,441
Pala Mission Rd Culverts	528064	Road	\$404,955
Parkside Street Sidewalks	527381	AEF (FAA)	\$1,038,187
Ashwood Street Sidewalk	525343	Road	\$125,000
Valley Center Road Phase 2	510350	Road	\$34,141,816

- Interviewed management and staff from various DPW Units, including CE, Airports, CIP, and Financial Services to discuss identified issues;
- Interviewed Department of Purchasing and Contracting (P&C) staff to discuss identified issues; and
- Consulted with County Counsel to obtain their opinion regarding CCOs and related accounting process.

AUDIT RESULTS

Summary

Within the scope of the audit, OAAS concluded that the CE Unit's controls to ensure successful execution of construction contracts were generally adequate, except for the findings listed below. During the course of the audit, some of these areas were found to involve activities performed by P&C. Recommendations addressed directly to P&C start with the prefix "P&C".

Finding I:

Payments are Made Before the CCO is Processed by P&C

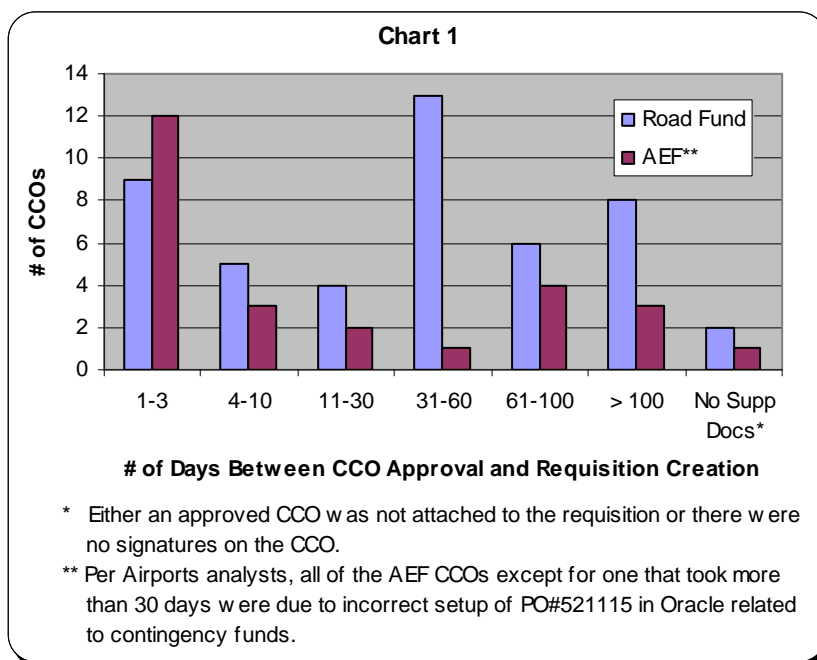
Payments for six of the nine CCOs sampled had been made before the Contract Purchase Agreement (CPA) was updated and the contingency fund was released by P&C. In addition, four of the six payments had been made before a requisition was created by DPW.

CCOs should be processed by P&C before they are paid to ensure that all payments made to the contractor are for officially contracted services and that a corresponding portion of the contingency fund is released for use. For CCOs to be processed timely, a requisition must be created by the department immediately after the CCO is approved

by the delegated authority. P&C then processes the requisition by updating the CPA and creating a new line under the Purchase Order (PO) for the CCO. CCOs should always be paid from the corresponding PO line to ensure that they have been processed by P&C and are paid from the contingency fund.¹

The following factors have contributed to the delays in processing of CCOs:

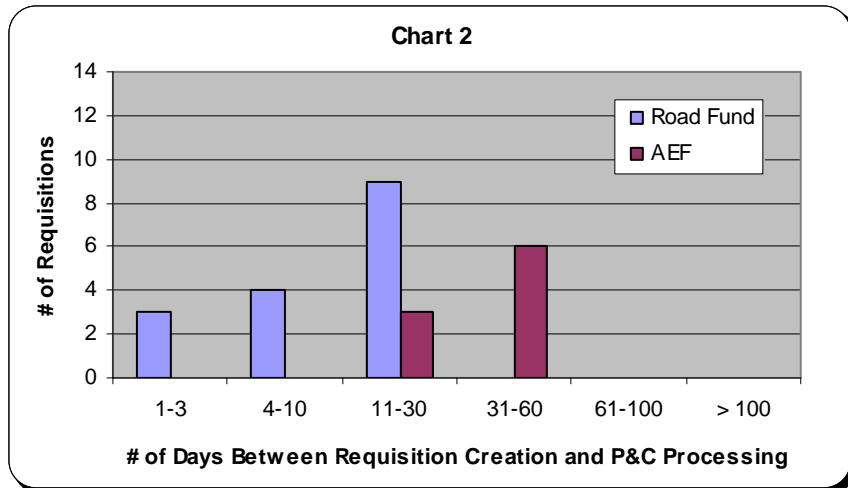
Timeliness of Creating Requisitions - DPW did not create purchase requisitions for the approved CCOs in a timely manner. Chart 1 summarizes the delays in creating requisitions based on an analysis of a sample of 32 requisitions (involving 47 Road Fund CCOs and 26 AEF CCOs) created since FY 2008-09. On average, it took 62 days for Road Fund requisitions and 33 days for AEF requisitions to be created. Out of 47 Road Fund CCOs sampled, 27 (57%) took more than 30 days to be entered in Oracle after they were approved.



Timeliness of Processing Requisitions - P&C did not process the requisitions in a timely manner. Chart 2 summarizes the processing delays based on a further analysis of the requisitions sampled above that had been processed by P&C as of June 1, 2010.

¹ Each CIP contract is set up in Oracle as a PO with the following two separate lines:

- Original contract line with the bid amount – This line is open and DPW can process payments to the contractor from this line; and
- Contingency line with the original contingency amount approved by the Board – This line is currently closed and only P&C can make this fund available to DPW for payment. When a requisition for an approved CCO or cost overruns is created, P&C processes the requisition by canceling this line and auto-creating two new PO lines; one for the remaining contingency fund and another for the CCO/cost overruns.



Effectiveness of Communication Between P&C and DPW - The issues related to these delays were not resolved between P&C and DPW, resulting in further delay. Additionally, there were seven requisitions that had not yet been processed by P&C as of the end of fieldwork. Five of them were already more than 100 days old.

While the contractors should be paid promptly for the work performed, making CCO payments before they are processed by P&C increases the risk of noncompliance with the Public Contract Code since the payments made are not for officially contracted services. Based on the review of the CCOs sampled above, however, all CCOs were subsequently approved by CPM and there were no instances of improper payments made to the contractor. Processing delay also affects the DPW's ability to issue payment in a timely manner because the contingency fund would not be made available unless the CCO is processed by P&C.

Recommendation:

DPW.1 - Ensure that CCO payments are properly and timely made from contingency funds. This should include, but not be limited to:

- Creating a requisition for a CCO immediately after it is approved by the delegated authority; and
- Selecting the corresponding PO line added by P&C to make the CCO payment.

P&C.1 - P&C should develop steps to ensure that CCO requisitions are processed in a timely manner, including a method to return questionable requisitions via Oracle workflow.

Finding II:

Current Procedure for Minor CCO Approval not Consistent with Formal Delegation of Authority

The current CE Unit procedure delineates delegation of authority to approve minor CCOs to the Senior Engineer level. However, this

delegation had not been formally documented. To avoid work stoppage, which could result in significant delays and additional costs to the County, DPW has historically directed the contractor to proceed with the CCO work before the cost analysis is completed, the payment method is agreed upon, and the CCO is formally signed by the contractor and the delegated authority.

Public Contract Code allows the Board to delegate its authority to approve minor CCOs to the County Engineer or other County Officer. Pursuant to the Code, Board Policy F-41 has delegated the authority to the Director of DPW. In addition, certain sections of the Public Contract Code², in summary, state that the preliminary cost of a CCO should be estimated and the work should be ordered in writing by the delegated authority before the CCO work is started.

The current procedures were inconsistent due to the following:

- The authority was further delegated from the Director of DPW to the Deputy Director of the Engineering Services Division, and then to the CE Program Manager (CPM). The delegation from the Director to the Deputy Director, however, had not been properly documented.
- Under the current CE Unit procedure, REs direct the contractors in writing to proceed with minor CCO work after obtaining approval from the Senior Engineer to do so; however, neither the RE nor the Senior Engineer has been delegated the authority to approve minor CCOs. The CCO is formally approved by the delegated authority after the CCO work is started. While this procedure is supported by certain language in the contract, it is not consistent with the authority as delegated by the Board.

Starting work on a CCO or executing a CCO without required approval from the properly delegated authority could result in noncompliance with Public Contract Code. This could limit the County's legal obligation to pay the contractor for the work performed.

Recommendation: **DPW.2** – Formally document the delegation of authority to approve minor CCOs to ensure that CCO work is authorized by the delegated

² Sections of the Public Contract Code that are applicable to the CCOs include:

- Section 20137: "If any change or alteration of the contract is ordered, it shall be specified in writing by a duly authorized officer of the county. The cost of such change or alteration must be agreed upon between the board and the contractor unless the contract includes a provision to determine a fair and equitable price for the change or alteration...If the cost so agreed upon...Does not exceed 10 percent of the original contract price, the board may authorize the contractor to proceed with the change or alteration without the formality of obtaining bids therefor."
- Section 20142: "The board of supervisors may, by ordinance, resolution, or board order, authorize the county engineer, or other county officer, to order changes or additions in the work being performed under construction contracts. When so authorized, any change or addition in the work shall be ordered in writing by the county engineer, or other delegated officer..."

authority before it is begun and that CCO is also signed by the properly delegated authority. Consult with County Counsel to review and revise the current contract terms and conditions as necessary.

Finding III:

Cost Overruns Were Not Consistently Tracked

The Fiscal Accounting Summary Sheet (FAS) in four of the six contracts reviewed overstated available contingency funds by a total of \$185K (54% of the original contingency balance) as detailed in Table 4.

Table 4: Unrecorded Cost Overruns

Contract	Original Contingency Balance (A)	Unrecorded Overruns (B)	% (B)/(A)
Borrego Valley Airport	\$131,090	\$72,394	55%
Pala Mission Rd Culverts	\$150,000	\$85,066	57%
Parkside Street Sidewalks	\$22,468	\$12,045	54%
Ashwood Street Sidewalk	\$37,500	\$16,077	43%
Total	\$341,058	\$185,582	54%

REs are required to use the FAS to track the availability of funds for each contract. While they typically maintain their own spreadsheet to track the cost overruns/underruns, some REs did not always document them on the FAS, leaving the line item "NET ITEM OVERRUNS/UNDERRUNS AMOUNT" blank. As a result, the remaining contingency balances were overstated by the amount of unrecorded cost overruns.

An overstated FAS may cause the CE Unit to authorize work for which adequate funds are not available.

Recommendation:

DPW.3 - Establish a monitoring procedure to ensure that both CCOs and cost overruns are accurately captured on the FAS.

Finding IV:

Remaining Encumbrances for Completed Contracts Should be Released More Timely

In a sample of 25 Road Fund and AEF contracts completed since FY 2008-09, encumbered contract funds were not released in a timely manner (see Table 5). The remaining encumbered funds for nine contracts, or 28% of the total remaining encumbrances sampled, took more than three months to be released.

Table 5: Months Between Requisition Creation and Encumbrance Release

	Time to Release Funds				
	Under 1 month	1 to 3 months	3 to 6 months	Over 6 months	Total
# of Contracts	13	3	4	5	25
Total Encumbrances	\$1,885,038	\$151,594	\$255,083	\$532,299	\$2,824,014

DPW has an internal policy of releasing encumbered contract funds upon issuance of final payment. The funds are released when P&C processes the purchase requisition created by DPW to cancel the PO.

DPW personnel were not aware of a change in the requisition process requiring additional supporting documentation to be sent to P&C, including:

- Notice of Completion; and
- Proposed Final Estimate (PFE) signed by the contractor.

Requisitions lacking either of the above were not returned via Oracle workflow.

Per CE Unit management, they are unable to comply with the new requirement 100% of the time since not all PFEs are signed by the contractor. Under the current contract template, the CE Unit can unilaterally issue a final payment if the contractor neither returns the signed PFE nor files any claims within 30 days after receiving the PFE.

A significant delay in releasing the remaining funds could result in tying up encumbrances that could be used as an additional funding source for unanticipated projects that may arise during the fiscal year.

Recommendation:

P&C.4 – P&C should establish the following procedures to ensure that the encumbered contract funds are released in a timely manner:

- Clearly document and communicate new P&C requirements to the departments, including what is required to be attached to the requisition when the PFE is not signed by the contractor; and
- Return requisitions lacking sufficient documentation via Oracle workflow to ensure that the creator of the requisition is clearly notified of the deficiency in a timely manner.

Finding V:

Inconsistent Retention Withholding for FAA Projects

No retention was withheld from the progress payments for one of the four FAA contracts sampled, even though the contract required 10% retention until 95% of the work was completed.

The 10% retention per FAA contract template reflects FAA Advisory 150/5370-10E, 90-06 Partial Payments. At the same time, the U.S. Department of Transportation requires that the recipients of FHWA and FAA funding follow the Federal Regulation of Disadvantage Business Enterprises (DBE) Program (49 CFR 26.29) guidelines.

Per CE Unit management, however, the FAA's 10% retention policy is not consistent with any of the three retention methods allowed under the DBE program. While the FHWA contract template had been modified to adopt the DBE's zero retention method, the FAA contract template did not clearly state whether a DBE retention method would be followed.

Because of these two conflicting federal guidelines, one guideline needs to be violated to comply with the other. While CE Unit management intends to adopt the DBE's zero retention method, the FAA's 10% retention policy cannot be removed from the contract template without FAA approval.

Recommendation:

DPW.5 - Communicate with the FAA to clarify the retention requirements for FAA contracts, and ensure that all requirements are accurately reflected in the FAA contract template. In addition, clearly document the retention policy for each project type (i.e., FHWA, FAA, Non-Federal Aid, etc.) and communicate the policies to all CE Unit staff to ensure that the correct policy is applied consistently.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the officers and staff of the Department of Public Works and Department of Purchasing and Contracting throughout this audit.

Office of Audits & Advisory Services

Compliance **R**eliability **E**ffectiveness **A**ccountability **T**ransparency **E**fficiency

VALUE

DEPARTMENTS' RESPONSE

Note: This audit included recommendations addressed to two different departments, Departments of Public Works and Purchasing and Contracting (P&C). Each department provided a separate response as per the attached. P&C's response to Finding I corresponds to Recommendation P&C.1 and the response to Finding IV corresponds to P&C.4.



County of San Diego

DEPARTMENT OF PUBLIC WORKS

JOHN L. SNYDER
DIRECTOR

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September 29, 2010

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OCT 01 2010

**OFFICE OF AUDITS &
ADVISORY SERVICES**

TO: James L. Pelletier, Chief of Audits
Auditor and Controller (O-305)

FROM: John L. Snyder, Director
Department of Public Works (O-332)

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: AUDIT OF THE CAPITAL IMPROVEMENT PROGRAM

We have reviewed the Final Draft Audit Report for Department of Public Works (DPW) Capital Improvement Program, and following are our department's proposed action plan and completion dates for individual audit findings and recommendations. Completed documentation will be available for review in support of responses.

Finding I: Payments are Made Before the CCO is Processed by P&C

OAAS Recommendation:

DPW.1 - Ensure that CCO payments are properly and timely made from contingency funds. This should include, but not be limited to:

- Creating a requisition for a CCO immediately after it is approved by the delegated authority; and
- Selecting the corresponding PO line added by P&C to make the CCO payment.

Action Plan:

DPW has already implemented a new procedure to ensure that CCO payments are properly and timely made from contingency funds. Specifically, DPW has changed procedures matching the recommendations above, which will ensure that payments for contract change orders are not made without approved change orders, approved requisitions and corresponding PO lines in Oracle in hand.

Mr. Pelletier
September 29, 2010
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Planned Completion Date:

The new procedure has been implemented. An updated written procedure will be provided by October 31, 2010.

Contact Information for Implementation: Ramin Abidi

Finding II: Current Procedure for Minor CCO Approval not Consistent with Formal Delegation of Authority**OAAS Recommendation:**

DPW.2 - Formally document the delegation of authority to approve Minor CCOs to ensure that CCO work is authorized by the delegated authority before it is begun and that CCO is also signed by the properly delegated authority. Consult with County Counsel to review and revise the current contract terms and conditions as necessary.

Action Plan:

The Director of Public works will provide a written authorization for the County Engineer and/or CIP Construction Program Manager to approve Minor CCOs. The CIP Construction Program Manager will provide a written authorization for the Senior Civil Engineers in CE unit to authorize the contractor to proceed with Minor CCO work prior to approval of CCO as necessary to avoid delays and impacts to construction.

Planned Completion Date:

Written delegation of authority will be signed by the incoming DPW Director, Richard Crompton, upon Mr. Crompton's assignment to that position, effective on October 4, 2010.

Contact Information for Implementation: Ramin Abidi

Finding III: Cost Overruns Were Not Consistently Tracked**OAAS Recommendation:**

DPW.3 - Establish a monitoring procedure to ensure that both CCOs and cost overruns are accurately captured on the FAS.

Action Plan:

The Fiscal Accounting Sheet (FAS) form has been updated and the Resident Engineers are instructed to use the new FAS form to accurately track the contract items cost overruns, contract change orders, and the contract contingency balance. The new FAS form is required to be submitted to P&C as a backup document for CCO and cost overrun requisitions. This will enable monitoring by both DPW and P&C during the process and before requisitions are completed.

Mr. Pelletier
September 29, 2010
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Planned Completion Date: The new process has been implemented. Updated written procedures will be provided by October 31, 2010.

Contact Information for Implementation: Ramin Abidi

Finding V: Inconsistent Retention Withholding for FAA Projects

OAAS Recommendation:

DPW.5 - Communicate with the FAA to clarify the retention requirements for FAA contracts, and ensure that all requirements are accurately reflected in the FAA contract template. In addition, clearly document the retention policy for each project type (i.e. FHWA, FAA, Non-Federal Aid, etc.) and communicate the policies to all CE Unit staff to ensure that the correct policy is applied consistently.

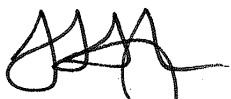
Action Plan:

DPW will contact the FAA and request clarification on the retention policy. DPW will ensure that all requirements are accurately reflected in the FAA contract templates and that the retention policy for each project type (i.e. FHWA, FAA, Non-Federal Aid, etc.) are clearly documented and communicated to all DPW CIP Contracts staff and CE Unit staff.

Planned Completion Date: Prior to the next FAA funded project, which is scheduled to be advertised in February 2011.

Contact Information for Implementation: If you have any questions, please contact Greg Richards at (858) 694-8951, or Ramin Abidi at (858) 694-3168.

Sincerely,



JOHN L. SNYDER, Director
Department of Public Works

cc: Donna Turbyfill – Department of Public Works
Mohamad Fakhrriddine – Department of Public Works
Ramin Abidi – Department of Public Works
Greg Richards – Department of Public Works
Amparo Suter – Department of Public Works



Winston F. McColl
Director

County of San Diego

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September 30, 2010

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OCT 01 2010

TO: James L. Pelletier
Chief of Audits

OFFICE OF AUDITS &
ADVISORY SERVICES

FROM: Winston F. McColl, Director
Department of Purchasing and Contracting

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: A10-015 – AUDIT OF THE DEPARTMENT OF PUBLIC WORKS CAPITAL IMPROVEMET PROGRAM – FIANL DRAFT AUDIT REPORT

The following are the Department of Purchasing and Contracting response's to your Final Draft Audit Report of the Department of Public Works Capital Improvement Program A10-015.

Finding I: Payments are Made Before the CCO is Processed by P&C

Action Plan: If appropriate documents (change orders, pay estimates for overruns and final payments, notice of completion) are not attached to requisition, P&C will notify the Department regarding the missing information. If the required information is not provided within one week, the requisition will be returned through the Oracle system with comment to the Oracle requisitioner. Oracle requisitioner will relay comment through to appropriate DPW personnel. If there are missing signatures on attached documents or incorrect amounts encumbered on the requisition, the requisition will be returned with comment to the Oracle requisitioner. Oracle requisitioner will relay comment through to appropriate DPW personnel.

Planned Completion Date: October 1, 2010

Contact Information for Implementation: Bruce Petrozza, Contracting Manager

Finding IV: Remaining Encumbrances for Completed Contracts Should be Released More Timely – Bullet 1

Action Plan: Change Order process will be developed in the monthly Roundtable Meetings with the departments (DPW, DGS, and Parks). Once completed it will be documented and communicated to departments, including what is to be attached to a requisition.

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: A10-015 – AUDIT OF
THE DEPARTMENT OF PUBLIC WORKS CAPITAL IMPROVEMET PROGRAM – FIANL
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Planned Completion Date: December 20, 2010

Contact Information for Implementation: Bruce Petrozza, Contracting Manager

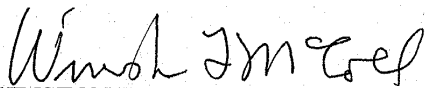
**Finding IV: Remaining Encumbrances for Completed Contracts Should be Released
More Timely – Bullet 2**

Action Plan: If appropriate documents (change orders, pay estimates for overruns and final payments, notice of completion) are not attached to requisition, P&C will notify the Department regarding the missing information. If the required information is not provided within one week, the requisition will be returned through the Oracle system with comment to the Oracle requisitioner. The Oracle requisitioner will relay comment through to appropriate DPW personnel. If there are missing signatures on attached documents or incorrect amounts encumbered on the requisition, the requisition will be returned with comment to the Oracle requisitioner. Oracle requisitioner will relay comment through to appropriate DPW personnel.

Planned Completion Date: October 1, 2010

Contact Information for Implementation: Bruce Petrozza, Contracting Manager

If you have any questions, please contact me at (858) 537-2580.



WINSTON F. MCCOLL, Director
Department of Purchasing and Contracting